



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Placer
Auburn, California

Date: June 9, 2003
Filing Ref: PLA04

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|------------------------------------|---|
| 1. Employee Fringe Benefits | 15. Organizational Development |
| 2. County Executive Office | 16. Other Agencies |
| 3. Special Services | 17. Capital Improvements |
| 4. Auditor-Controller | 18. Employee Benefits |
| 5. Revenue Services | 19. Telecommunications Services (ISF) |
| 6. Procurement | 20. Countywide Systems (ISF) |
| 7. County Counsel | 21. Public Works Fleet Operation (ISF) |
| 8. Personnel | 22. Central Services (ISF) |
| 9. Building Maintenance | 23. State Unemployment Insurance (ISF) |
| 10. Management Information Systems | 24. General Liability Insurance (ISF) |
| 11. Administrative Services | 25. Worker's Compensation Insurance (ISF) |
| 12. Facilities Administration | 26. Dental and Vision Insurance (ISF) |
| 13. Parks & Grounds | |
| 14. Dewitt Development | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized

representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The Adjustment listed on Schedule A is to be included when calculating carry-forward in the 2005-06 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF PLACER

BY Katherine J. Martinis
KATHERINE J. MARTINIS

Name

AUDITOR-CONTROLLER

Title

6-16-03

Date

STEVE WESTLY
CALIFORNIA STATE CONTROLLER

BY Michael J. Havey

Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting

June 16, 2003
Date

Negotiated by Tillman Sherman
Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

COUNTY OF PLACER, CALIFORNIA
A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc	10070	10780 CAP	11480	12000 ORG	02030	02100	02850	02890	02940 CA	02950 COM
Departments	AGENCIES	IMPROV	EMPLOY BEN	DEVEL	FOOD SVCS	TELECOM SV	DENTAL&VIS	E.LANDFILL	CHILD S	CLINIC
BUILD USE ALLOW						\$1,807				
EQUIP USE ALLOW		4,181		1,519						
10040 C.E.O.	8,197	22,858	3,823	2,557	3,717	11,079	6,556	4,770	3,702	14,137
10150 SPEC SVCS	4,858	13,547	2,266	880	2,203	6,566	3,885	2,827	2,194	8,378
10250 AUDITOR	13,347	43,507	9,567	5,665	14,492	41,553	10,334	7,954	14,875	45,811
10280 REV SVCS										(113)
10340 TRS/TX COL	41	211	163	76	137	265	8	27	86	307
10400 PROCURMNT		18,377	202	2,154	875	14,204		404	2,221	8,818
10450 CO COUNSEL		4,180						(475)		
10500 PERSONNEL		7,047	1,595	2,791	4,786	5,583	22,193		10,768	20,738
10650 BLDG MAINT	345	139,963	201	3,603	7,071	30,553		46	166	113,579
11040 MIS		1,288		347	293	94,467			1,497	19,671
11200 ADMIN SVCS						38,877				
11250 FACIL ADM		17,881						977		
14250 PARKS/GRND		13,256			1,153	(12)				36
16200 DEWITT DEV		11,298		6,900	20,053	15,407			3,437	5,837
Total Allocated	\$26,788	\$297,594	\$17,817	\$26,492	\$54,780	\$260,349	\$42,976	\$16,530	\$38,946	\$237,199
Roll Forward					1,058	197	26,137	9,373	(9,930)	(68,090)
Cost w/Roll Fwd	26,788	297,594	17,817	26,492	55,838	260,546	69,113	25,903	29,016	169,109
Adjustments					4,496	19,043	5,589		4,369	18,055
Proposed costs	\$26,788	\$297,594	\$17,817	\$26,492	\$60,334	\$279,589	\$74,702	\$25,903	\$33,385	\$187,164
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COUNTY OF PLACER, CALIFORNIA
A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

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Schedule A.002

F/Y 2001/ 2002

(continued)

Central Svc Departments	02970 MGD CARE	04500 SOL WST MG	05890 FLOOD CTRL	06000 TRANSIT	06020 TART	06220 UNEMPL INS	06240 CO-WIDE SY	06280 SPEC DISTS	06300 FLEET OPS	06380 CENTRAL SV
BUILD USE ALLOW										
EQUIP USE ALLOW										
10040 C.E.O.	2,422	3,742	970	7,354	5,647	2,216	2,168	11,107	14,886	4,610
10150 SPEC SVCS	1,435	2,218	574	4,359	3,348	1,313	1,285	6,582	8,821	2,732
10250 AUDITOR	46,361	11,776	2,712	19,412	15,224	3,416	3,469	34,613	62,197	14,610
10280 REV SVCS										
10340 TRS/TX COL	475	67	26	77	43	2	8	276	473	186
10400 PROCURMNT	1,481	1,548	471	6,798	3,904		2,221	29,013	81,586	9,087
10450 CO COUNSEL		(237)						1,038		
10500 PERSONNEL	4,786	7,987	1,196	9,571	6,780	35,580		19,732	11,964	3,988
10650 BLDG MAINT	881	771		4,442				1,583	12,919	8,849
11040 MIS	10,926	482		428	288			36,085	1,552	1,607
11200 ADMIN SVCS										16,365
11250 FACIL ADM		9,018						17,998		
74250 PARKS/GRND		(894)		36				(1,854)	(7)	36
06200 DEWITT DEV	3,186	(8,760)		4,295				27,950	47,282	26,174
Total Allocated	\$71,953	\$27,718	\$5,949	\$56,772	\$35,234	\$42,527	\$9,151	\$184,123	\$241,673	\$88,244
Roll Forward	37,231	(16,797)	(24,250)	12,475	5,859	23,262	7,631	(65,290)	91,655	(25,871)
Cost w/Roll Fwd	109,184	10,921	(18,301)	69,247	41,093	65,789	16,782	118,833	333,328	62,373
Adjustments	9,307	5,178	306	3,665	8,915	4,905		56,955	7,515	3,950
Proposed costs	\$118,491	\$16,099	\$ (17,995)	\$72,912	\$50,008	\$70,694	\$16,782	\$175,788	\$340,843	\$66,323
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COUNTY OF PLACER, CALIFORNIA
A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc	06500	06660	07530	08460	09800	09810	10010 BD	10020 CLK	10070	10370
Departments	DEWITT DIN	W.LANDFILL	AIR POLL	RDA	GEN LIAB	WRKRS COMP	OF SUPV	OF BD	AGENCIES	ASSESSOR
BUILD USE ALLOW	\$15,780						\$8,102	\$2,459		\$208,589
EQUIP USE ALLOW							2,192			56,794
10040 C.E.O.	852	37,850	(69)	4,758	(16,617)	(10,071)	3,313	786		12,499
10150 SPEC SVCS	505	22,432	(3,323)	(2,677)	5,374	7,201	48,664	465		7,964
10250 AUDITOR	7,814	60,036	8,956	14,750	18,587	19,139	10,559	3,839		43,963
10280 REV SVCS		(139)			632					
10340 TRS/TX COL	59	98	83	125	177	38	97	41		96
10400 PROCURMNT	539	3,635	1,346	11,780		404	875	67		3,433
10450 CO COUNSEL		9,197	7,856	(1,764)	141,848		66,106			21,728
10500 PERSONNEL	797		3,590	3,147	4,786		6,112	2,791		32,304
10650 BLDG MAINT	5,736	913	2,385	2,240	16,389	206	63,273	13,820		199,383
11040 MIS	(111)		1,424	1,908	1,189	696	8,591	2,511		1,244,521
11200 ADMIN SVCS				59,304						
11250 FACIL ADM		13,390								
74250 PARKS/GRND	839						12,801	3,886		11,212
06200 DEWITT DEV	12,835		(12,543)	6,892	24,140					45,269
Total Allocated	\$45,645	\$147,412	\$9,705	\$100,463	\$196,505	\$17,613	\$230,685	\$30,665		\$1,887,755
Roll Forward	(3,611)	137,464	(3,086)	56,906	(43,572)	18,373	23,189	7,840	(7,857)	1,164,709
Cost w/Roll Fwd	42,034	284,876	6,619	157,369	152,933	35,986	253,874	38,505	(7,857)	3,052,464
Adjustments	927		3,488	145,894	5,414	5,400	122,264	9,618		135,837
Proposed costs	\$42,961	\$284,876	\$10,107	\$303,263	\$158,347	\$41,386	\$376,138	\$48,123	\$(7,857)	\$3,188,301
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Central Svc	10780 CAP	10790 GF	10800 PL	10850	10970 ADV	11120 ECON	11280 DPW	11320 DPW	11400 DPW	11480
Departments	IMPROV	FACIL.	LEGACY	TAHOE TOT	& PROM	DEVEL	ADMIN	ENGIN	LND DV	EMPLOY BEN
BUILD USE ALLOW						\$4,904		\$396		
EQUIP USE ALLOW				13,012		3,140	1,825	19,747	28,502	
10040 C.E.O.		20,390		10,932	712	1,524	839	26,295	4,704	
10150 SPEC SVCS		12,084		6,479	422	2,255	1,519	46,741	2,788	
10250 AUDITOR		34,745		16,833	1,219	4,850	6,700	65,407	14,714	
10280 REV SVCS				(7,153)	(457)					
10340 TRS/TX COL				4	9	82	44	210	65	
10400 PROCURMNT						740	4,241	17,434	5,519	
10450 CO COUNSEL							72,358			
10500 PERSONNEL						1,196	6,780	17,579	9,597	
10650 BLDG MAINT				24		5,844	22,441	15,656	7,229	
11040 MIS						2,572	6,880	3,617	212,871	
11200 ADMIN SVCS										
11250 FACIL ADM				837						
74250 PARKS/GRND				1,508		4,152		33	5,332	
06200 DEWITT DEV							21,531	11,098	19,952	
Total Allocated		\$67,219		\$42,476	\$1,905	\$31,259	\$145,158	\$224,213	\$311,273	
Roll Forward	(879,283)			(63,627)		7,735		61,041	175,383	(22,509)
Cost w/Roll Fwd	(879,283)	67,219		(21,151)	1,905	38,994	145,158	285,254	486,656	(22,509)
Adjustments						6,933	11,295	22,788	56,039	
Proposed costs	\$(879,283)	\$67,219		\$(21,151)	\$1,905	\$45,927	\$156,453	\$308,042	\$542,695	\$(22,509)
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COUNTY OF PLACER, CALIFORNIA
A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc Departments	21480 GF COURTS	21540 TRIAL CRTS	21670 GRAND JURY	21700 GF PUB SAF	21710 DIST ATTNY	21720 CH SUP SVC	21760 INDGT DEF	21780 SHER-GRANT	21790 SHER-TAHOE	21800 SHER-AUBRN
BUILD USE ALLOW		\$164,919			\$828				\$9,464	\$8,890
EQUIP USE ALLOW			492		37,886	5,814			20,283	70,059
10040 C.E.O.	8,901	40,401	166	67,618	14,841	16,746	10,082	1,961	9,331	21,663
10150 SPEC SVCS	5,275	22,810	98	40,074	(2,079)	11,151	5,975	1,163	5,531	12,839
10250 AUDITOR	13,608	104,353	2,523	103,376	63,348	75,820	18,513	4,889	31,665	79,409
10280 REV SVCS	41,473				73					(169)
10340 TRS/TX COL	1	1,991	69	1	308	294	101	17	171	310
10400 PROCURMNT				269	3,568	12,655			7,472	28,205
10450 CO COUNSEL		3,669	1,087		5,259	11,463				
10500 PERSONNEL		59,405			42,673	38,685			18,744	53,012
10650 BLDG MAINT	77,579	10,987	4,912		80,309	55,296		225	14,382	26,500
11040 MIS					143,666	15,053			134	152
11200 ADMIN SVCS										
11250 FACIL ADM										
74250 PARKS/GRND	22,920				71					(157)
06200 DEWITT DEV	28,242	(7,987)	3,896		3,674	43,487			30,585	30,244
Total Allocated	\$197,999	\$400,548	\$13,243	\$211,338	\$394,425	\$286,464	\$34,671	\$8,255	\$147,762	\$330,957
Roll Forward	576,430	(848,576)	(8,041)		(555,514)	105,463	7,459	(56,388)	(55,637)	(4,742)
Cost w/Roll Fwd	774,429	(448,028)	5,202	211,338	(161,089)	391,927	42,130	(48,133)	92,125	326,215
Adjustments	27,428	39,126	182		32,798	72,200			25,096	51,956
Proposed costs	\$801,857	\$ (408,902)	\$5,384	\$211,338	\$ (128,291)	\$464,127	\$42,130	\$ (48,133)	\$117,221	\$378,171
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COUNTY OF PLACER, CALIFORNIA
A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc	21930	21940	21950	22000	22050	22160 FIRE	22210	22220 BLDG	22300	22310
Departments	SHER-ADMIN	SHER-COMM	SHER-SPPRT	JAIL	PROBATION	PROT.	AG COMM	INSPE	CLK/REC/RG	EMERG SVCS
BUILD USE ALLOW	\$2,069		\$54,371	\$203,443	\$88,784	\$493	\$176		\$230,212	\$57,684
EQUIP USE ALLOW	106,101	4,292	20,811	35,487	32,271	114,941	5,196	2,550	25,323	7,927
10040 C.E.O.	997		6,034	21,986	17,194	3,035	2,626	8,960	14,280	(156)
10150 SPEC SVCS	7,932		3,576	13,030	11,198	2,878	1,556	3,644	6,563	29,711
10250 AUDITOR	18,416	19,158	19,012	71,842	65,849	7,096	9,192	20,780	41,180	3,595
10280 REV SVCS				13,825	64,450		20		68	
10340 TRS/TX COL	311		204	217	290	97	86	74	565	43
10400 PROCURMNT	21,810		15,280	14,405	6,126	3,298	1,211	2,019	8,751	808
10450 CO COUNSEL	27,200				4,146		762	4,452	23,112	
10500 PERSONNEL	12,762	27,916	5,982	45,863	48,256	399	5,185	14,357	24,900	1,595
10650 BLDG MAINT	41,174	68,872	(43,726)	154,519	134,134		13,221	24,095	158,295	13,488
11040 MIS	256,688		13	3,974	22,307		3,716	16,500	72,107	466
11200 ADMIN SVCS	6,187									
11250 FACIL ADM										
74250 PARKS/GRND	563		2,888	2,540	8,060			5,684	12,229	3,064
06200 DEWITT DEV	(15,904)		43,509	200,589	135,966		18,105	15,600	51,043	10,114
Total Allocated	\$486,306	\$120,238	\$127,954	\$781,720	\$639,031	\$132,237	\$61,052	\$118,715	\$668,628	\$128,339
Roll Forward	(1,142,000)		21,820	21,933	(60,328)	78,586	17,546	26,702	36,817	(9,377)
Cost w/Roll Fwd	(655,694)	120,238	149,774	803,653	578,703	210,823	78,598	145,417	705,445	118,962
Adjustments	57,809	8,777	12,198	41,898	54,092	694	25,347	75,255	105,384	1,303
Proposed costs	\$(597,885)	\$129,015	\$161,972	\$845,551	\$632,795	\$211,517	\$103,945	\$220,672	\$810,829	\$120,265
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COUNTY OF PLACER, CALIFORNIA
A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc	22330	22350	22360	22370 FISH	22390 DOM	22400 OPEN	32600	32760 SP	42000 HHS	42760 COM
Departments	PLAN DEPT	DISTR RESP	LAFCO	&GAME	ANIMAL	SPACE	DPW-ROADS	AVIATIO	ADMIN	HEALTH
BUILD USE ALLOW					\$2,427					
EQUIP USE ALLOW	18,780				4,452				2,824	27,865
10040 C.E.O.	10,739	43	850	8	3,819		18,139	31	8,535	12,842
10150 SPEC SVCS	19,846	25	2,506	4	2,777		10,750	18	58,255	7,611
10250 AUDITOR	33,005	66	4,028	344	19,142		68,008	58	20,932	51,103
10280 REV SVCS	309				15,922		(91)			
10340 TRS/TX COL	196		36	15	262		385	1	111	520
10400 PROCURMNT	6,866		269		11,040		25,714		2,828	19,521
10450 CO COUNSEL	142,575		(839)						21,834	
10500 PERSONNEL	17,548		797		8,773		35,495		119,938	31,107
10650 BLDG MAINT	100,049				56,385		6,496		8,536	81,576
11040 MIS	358,893		1,196		337		1,546		13,637	25,305
11200 ADMIN SVCS										
11250 FACIL ADM										
74250 PARKS/GRND	6,750				1,393		46			
06200 DEWITT DEV	20,281				12,356		18,458		20,847	15,286
Total Allocated	\$735,837	\$134	\$8,843	\$371	\$139,085		\$184,946	\$108	\$278,277	\$272,736
Roll Forward	496,103		(3,192)	(133)	26,583		(135,779)	35		10,274
Cost w/Roll Fwd	1,231,940	134	5,651	238	165,668		49,167	143	278,277	283,010
Adjustments	99,812		1,602	1,886	60,194		22,784		(4,032)	54,317
Proposed costs	\$1,331,752	\$134	\$7,253	\$2,124	\$225,862		\$71,951	\$143	\$274,245	\$337,327
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COUNTY OF PLACER, CALIFORNIA
A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc	42820 ENV	42850	42930	42970	43000	53010	53020	53070	53090 WEL	53650
Departments	HEALTH	HHS-MIS	ASOC/MH	CSOC	G/F HHS	COMM SVCS	WEL AID	ELIG PGMS	TO WRK	VET SVCS
BUILD USE ALLOW		\$3,147						\$8,895		
EQUIP USE ALLOW	4,912		2,414	59,782				21,240	980	1,304
10040 C.E.O.	7,464	191	43,422	52,837	10,614	702	3,396	25,918	20,840	509
10150 SPEC SVCS	4,609	113	24,408	31,313	6,290	269	2,013	15,361	12,351	302
10250 AUDITOR	24,767	10,908	134,120	201,361	16,202	11,936	35,020	151,482	47,999	2,897
10280 REV SVCS	1,414									
10340 TRS/TX COL	146	98	852	3,241		439	11,237	391	1,324	58
10400 PROCURMNT	2,962	3,433	4,308	9,222		539		14,674		135
10450 CO COUNSEL	1,749		10,733	62,063						266
10500 PERSONNEL	15,952	12,762	61,816	94,120		1,595		49,054	17,947	1,196
10650 BLDG MAINT	20,173	10,582	124,049	7,180				81,173		3,314
11040 MIS	167,898	884	7,863	1,658		229		(2,373)		2,816
11200 ADMIN SVCS		6,188								
11250 FACIL ADM										
74250 PARKS/GRND	91	2,665	965	1,324						
06200 DEWITT DEV	24,437	5,651	163,852	166,666				64,703		2,625
Total Allocated	\$276,574	\$56,622	\$578,802	\$690,767	\$33,106	\$15,709	\$51,666	\$430,518	\$101,441	\$15,422
Roll Forward	17,466		197,278	298,980	33,042	(12,001)		(306,283)		432
Cost w/Roll Fwd	294,040	56,622	776,080	989,747	66,148	3,708	51,666	124,235	101,441	15,854
Adjustments	214,656	27,439	52,151	61,910		497		108,155	73,753	5,829
Proposed costs	\$508,696	\$84,061	\$828,231	\$1,051,657	\$66,148	\$4,205	\$51,666	\$232,390	\$175,194	\$21,683
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COUNTY OF PLACER, CALIFORNIA
A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc Departments	64010 LIBRARY	64100 FARM ADVIS	74250 PRKS & GRD	74300 MUSEUM	89350 GF DEBT SV	89360 OTHER DEBT	07500 GSJTA	OTHER	Subtotal	Direct Billed
BUILD USE ALLOW	\$106,039			\$35,278				\$66,793	\$1,285,949	
EQUIP USE ALLOW	61,854	1,730		5,648					834,130	
10040 C.E.O.	12,110	496		3,853	3,226	(6,090)	11,912	28,542	776,829	161,872
10150 SPEC SVCS	4,181	294		758	1,912	1,725	7,059	12,257	649,096	95,205
10250 AUDITOR	36,976	2,476		5,596	4,962	4,459	50,133	505,906	2,970,516	218,606
10280 REV SVCS	(277)							(125)	129,662	893,587
10340 TRS/TX COL	335	47		73		1	510	79,156	108,766	
10400 PROCURMNT	1,818	875		875			336	32,384	497,053	10,335
10450 CO COUNSEL	1,234			479				(5,336)	637,743	1,212,639
10500 PERSONNEL	17,947	1,196		2,793					1,155,534	348,320
10650 BLDG MAINT	274,458	5,294		85,158			1,401	237,217	2,617,814	4,228,670
11040 MIS	280	473		5,512			251	10,813	2,787,594	2,184,393
11200 ADMIN SVCS								(13)	126,908	690,753
11250 FACIL ADM								(41,380)	18,721	749,043
74250 PARKS/GRND	77,677			31,209				1,052,589	1,284,084	796,018
06200 DEWITT DEV	33,419	14,637		18,902			(18,185)	104,860	1,552,191	750,206
Total Allocated	\$628,051	\$27,518		\$196,134	\$10,100	\$95	\$53,417	\$2,083,663	\$17,432,590	\$12,339,647
Roll Forward	71,419	3,708	(89,550)	45,699	(4,215)		44,964	(629,541)	(1,148,813)	
Cost w/Roll Fwd	699,470	31,226	(89,550)	241,833	5,885	95	98,381	1,454,122	16,283,777	12,339,647
Adjustments	145,933	4,533		19,215				71,618	2,331,940	
Proposed costs	\$845,403	\$35,759	\$(89,550)	\$261,048	\$5,885	\$95	\$98,381	\$1,525,740	\$18,615,717	\$12,339,647
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COUNTY OF PLACER, CALIFORNIA
A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc Departments	Unallocated	Total
BUILD USE ALLOW		\$1,285,949
EQUIP USE ALLOW		834,130
10040 C.E.O.	936,812	1,875,513
10150 SPEC SVCS	334,453	1,078,754
10250 AUDITOR	(98,535)	3,090,587
10280 REV SVCS	(216,222)	807,027
10340 TRS/TX COL	(3,031,855)	(2,923,089)
10400 PROCURMNT		507,388
10450 CO COUNSEL	(10,994)	1,839,388
10500 PERSONNEL	(188)	1,503,666
10650 BLDG MAINT	(77,170)	6,769,314
1040 MIS		4,971,987
1200 ADMIN SVCS		817,661
1250 FACIL ADM		767,764
14250 PARKS/GRND	(13,226)	2,066,876
16200 DEWITT DEV	(2,209,799)	92,598

Total Allocated	\$ (4,386,724)	\$25,385,513
Roll Forward		(1,148,813)

Cost w/Roll Fwd	(4,386,724)	24,236,700
Adjustments		2,331,940

Proposed costs	\$ (4,386,724)	\$26,568,640
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